

2021 PERSONAL PROPERTY PERCENT GOOD VALUATIONS SCHEDULE BY CLASS

PROPERTY CLASS																			
	SHORT LIFE PROPERTY	COMPUTER INTEGRATED	SHORT LIFE EQUIPMENT	FURNITURE & TRADE FIXTURES	HEAVY & MEDIUM DUTY TRUCKS*	MACHINERY and MEDICAL & DENTAL EQUIP.	RAIL CARS	COMPUTER HARDWARE	HEAVY EQUIPMENT	SEMICONDUCTOR MANUFACTURING	LONG LIFE PROPERTY	OIL & GAS EQUIPMENT	COMMERCIAL TRAILERS*	LEASEHOLD IMPROVEMENTS**	AIRCRAFT TOOLING	ELECTRICAL POWER GENERATING EQUIPMENT AND FIXTURES	NON-CAPITALIZED	VIDEO TAPES / DVD'S / GAMES	SUPPLIES
YEAR	1	2	3	5	6	8	10	12	13	15	16	20	21	24	25	27	28	30	100
2021					90%								95%						100%
2020	76%	96%	90%	96%	77%	97%	97%	62%	51%	47%	97%	95%	80%	94%	90%	97%	75%	\$15 EA	
2019	44%	86%	74%	88%	73%	92%	95%	46%	49%	34%	96%	88%	77%	88%	74%	95%	50%	\$3 EA	
2018	11%	74%	55%	78%	68%	83%	89%	21%	48%	24%	94%	82%	74%	82%	56%	92%	25%		
2017		62%	37%	67%	64%	75%	82%	9%	46%	15%	89%	74%	71%	77%	38%	90%	0%		
2016		51%	18%	58%	59%	67%	77%	7%	42%	6%	86%	67%	67%	71%	20%	87%			
2015		40%		47%	54%	59%	71%		40%		83%	61%	64%	65%	4%	84%			
2014		26%		35%	48%	49%	63%		38%		77%	55%	61%	59%		82%			
2013		13%		24%	42%	40%	57%		36%		73%	46%	58%	54%		79%			
2012				13%	37%	31%	50%		34%		65%	40%	54%	48%		77%			
2011					23%	22%	44%		32%		64%	35%	51%	42%		74%			
2010					18%	12%	37%		29%		59%	28%	48%	36%		71%			
2009					14%		30%		25%		58%	20%	45%	30%		69%			
2008					7%		21%		23%		54%	11%	42%			66%			
2007							10%		15%		47%		38%			64%			
2006											40%		35%			61%			
2005											32%		25%			58%			
2004											24%					56%			
2003											16%					53%			
2002											8%					51%			
2001																48%			
2000																45%			
1999																43%			
1998																40%			
1997																38%			
1996																35%			
1995																32%			
1994																30%			
1993																27%			
1992																25%			
1991																22%			
1990																19%			
1989																17%			
1988																14%			
1987																12%			
1986																9%			

*not registered with Utah Motor Vehicle

**Tax Exempt Real Property - ONLY

PROPERTY CLASS EXAMPLES

Property Class 1 Short Life Property Barricades / Warning Signs Canned Computer Software Library Materials / Books Motel & Hotel Linen Motion Picture Prints Pallets Patterns, Jigs & Dies Pots & Pans, Utensils Silverware Uniforms	Property Class 6 Heavy & Medium Duty Truck Heavy Duty Trucks Medium Duty Trucks Crane Vehicles Concrete Pump Trucks Trucks w/Well Boring Rigs *not registered with Motor Vehicle 75% of MSRP then apply percent good factor	Property Class 15 Semiconductor Manufacturing Equipment Clean Room Equipment Crystal Growing Equipment Deionizing Water Systems Encapsulation Equipment Photo Mask & Wafer Manufacturing Equipment Semiconductor Chemical & Gas Systems Semiconductor Electrical Systems Semiconductor Test Equipment	Property Class 24** Leasehold Improvements on Tax Exempt Real Property - ONLY **CLASS 24: Schedule is used only when leasehold improvements are installed when the underlying real property is owned by an entity exempt from property tax under Utah Code 59-2-1101. (See Utah State Tax Commission Administrative Rule R884-24P-32C) Examples of Property Include: Ceilings, Suspended or Acoustical Electrical Wiring & Fixtures Floor Coverings (except Carpet) Heating & Cooling Systems Iron or Millwork Trims Other Leasehold Improvements Plumbing Rough-in & Fixtures Store Fronts Walls & Partitions Repair, maintenance and painting of existing improvements are not leasehold improvements. Fixtures which may be removed without damage to the building or the fixture should be reported as Class 5, Furniture and Trade Fixtures.	Property Class 30 Video Tapes / DVD's / Games Rental DVD's, video tapes and CD's are to be valued at \$15.00 per unit for the first year and \$3.00 per unit thereafter.
Property Class 2 Computer Integrated Machinery Cat Scanners Computer Integrated Fabrication Machinery Computer Integrated Manufacturing Machinery Computer Driven Mills Computerized Assembly Machinery Computerized Machines Lathes High Tech Dental Equipment High Tech Medical Equipment Mammography Units MRI Equipment Other Computer Integrated MF Machinery	Property Class 8 Machinery & Equipment Medical & Dental Equipment Amusement Rides Auto Service & Repair Equipment Bakery Equipment Bottling Equipment Cannery Equipment Distillery Equipment Food Preparation Equipment Fork Lifts (Battery & Propane Powered) Golf Carts, ATVs and Snowmobiles Incinerators Laundry & Dry Cleaning Equipment Machine Shop Equipment Manufacturing & Processing Machinery Meat Packing Equipment Overhead Cranes Packaging Equipment Printing Equipment Refrigeration Equipment Ski Lift Machinery Stationary Backup Generators Wood Milling Equipment Medical & Dental Equipment Dental Equipment/Instruments Exam Tables & Chairs Hospital Equipment Lensometers Medical Equipment/Instruments Mesoptometers Microscopes Optical Equipment Sterilizers X-Ray Machines	Property Class 16 Long Life Property Billboards (excluding LED component) Broadcast and Cell Towers Bulk Storage Tanks, Surface & Underground Buried Cable Grain Elevators, Non-Farm Oil and Gas Gathering Systems Pipelines Sign Towers Ski Lift & Tram Towers Solar Panels / All Electric Generating Equipment Storage and Shipping Containers Truck Scales Under Ground Fiber Optic Cable	Property Class 20 Petroleum & Natural Gas Exploration & Production Equipment Compressors Distillation Equipment Drill Rigs Equipment Sheds Fractionation & Catalytic Cracking Equipment Free Water Knockouts Heater-Treaters Holding & Storage Facilities Manifold / Headers Metering Devices Oil & Gas Exploration Equipment Petroleum Pumping Units Radio Telemetry Units (RTU) Re-injection Equipment Recycle / Recirculating Pumps Scrubbers Separator-Dehydrators Support & Control Equipment Well Site Generators, Transformers & Power Lines Wellhead Assemblies	Property Class 25 Aircraft Parts Manufacturing Tools & Die Aircraft Component Patterns Aircraft Parts Manufacturing Jigs & Dies Aircraft Parts Molds
Property Class 3 Short Life Equipment Alarm Systems Auto Engine Analysis Equipment Automotive Emission Testing Equipment Bank ATM Machines Cameras and Photo Processing Equipment Cash Registers-Manual CATV Connections / Distribution Equipment CATV Head Ends Drive-up Windows (Banks) Drones Microwave Communication Equipment Music, Stereo & Sound Systems Office Machines Photo Processing Equip & Cameras Pneumatic Tube System (Banks) Rent-to-Own Merchandise Reservation Terminals Small Equipment Rentals Shopping Carts Telephone Equipment & Systems Vending Machines Video Game Machines	Property Class 10 Railroad Cars All types of Railroad Cars	Property Class 21 Commercial Trailers* *Commercial Trailers not registered with State of Utah Division of Motor Vehicles. Examples of Property Include: Commercial Trailers (all types) Commercial Flatbed Trailers Commercial Livestock Trailers Dry Van Trailers Dump Trailers (all types) Grain Hopper Trailers Lowboy Equipment Trailers Refrigerated Van Trailers Tank Trailers	Property Class 27 Electrical Power Generating Equipment and Fixtures Boiler Plant Equipment Boiler Plant Piping Cooling Towers Turbogenerator Units Support Electrical Plant Equipment Other Related Plant Equipment and Fixtures	Property Class 28 Non-Capitalized Property All Classes of Property as identified below: An item of non-capitalized personal property having an acquisition cost of \$1000 or less and assessed by Class 28 Personal Property Schedule. Non-Capitalized personal property cannot be deleted until the final year of Class 28 Schedule has expired.
Property Class 5 Trade Fixtures Above Ground Fiber Optic / Coaxial Auditorium & Theater Seats Bars & Sinks Beauty / Barber Shop Fixtures Billboards with LED Components Booths, Tables, Chairs Buildings, Mobile Type Cabinets & Shelves Cashier's Islands Check Out Counters Displays, Cases & Racks Furniture Motel / Hotel Furniture & Beds Moveable Partitions Musical Instruments Office Furniture (except Office Machinery) Signs - Mechanical & Electrical Stands Tanning Booths Under Ground Coaxial Cable Water Slides	Property Class 12 Computer Hardware Cad / Cam Systems Copiers and Copy Machines Copy, Fax, Scanner & Printer Combo Data Processing Equipment Data Processing Peripherals LAN Systems Mainframe Computers Personal Computers POS Systems -- Non Manual	Property Class 13 Heavy Equipment Backhoes, Batch Plants Compaction Equipment Construction Equipment Cranes, Construction Excavators, Graders Loaders, Pavers, Scrapers Log Skidders & Loaders Mining Equipment Pavement Sweepers Portable Conveyors Portable Generators Quarrying Equipment Snow Cats		

Item of Taxable Tangible Personal Property Defined:

An item of taxable tangible personal property means equipment, machinery, furniture or other tangible personal property that is functioning at its highest and best use for the purpose it was designed and constructed and is generally capable of performing that function without being combined with other items of personal property. An item of taxable tangible personal property is not an individual component part of a piece of machinery or equipment, but item of machinery or equipment as a whole. For example, a fully functioning computer is an item of taxable tangible personal property but the motherboard, hard drive, tower or sound card are not.